

STOPPAGE ORDER



Stoppage order are enforced under Section 104 Income Tax Act 1967 /
Section 22 Real Property Gains Tax Act 1976



LEMBAGA HASIL DALAM NEGERI MALAYSIA
www.hasil.gov.my

INTRODUCTION

- Stoppage order are imposed on individuals or company directors who fail to settle their income tax, real property gains tax or corporate tax
- The Director General of Inland Revenue may issue a certificate of stoppage order to prevent a person from leaving the country

CERTIFICATE

- The stoppage order certificate is sent to the last known address of taxpayer through registered mail

TAXPAYER'S RESPONSIBILITY

- Individuals or company directors must pay the tax payable in full based on the certificate issued

REVOCATION OF STOPPAGE ORDER CERTIFICATE

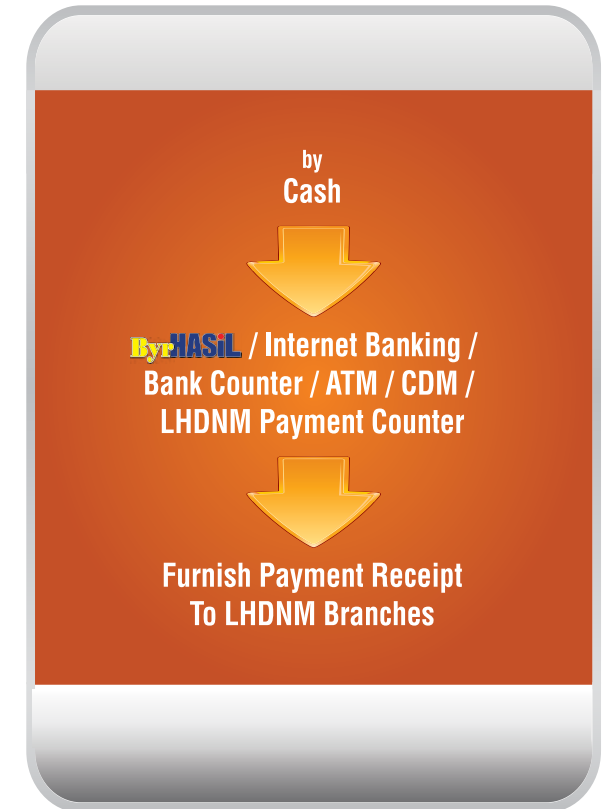
Revocation

- The amount stated in the certificate has been paid in full

Temporary Release

- If a taxpayer fails to pay in full, he can still apply for temporary travelling release:
 - ✓ Taxpayer or representative present himself to the LHDNM branch that handles the taxpayer's file at least **7 days before travelling abroad**
 - ✓ Submitting an application letter that informing the destination information, the purpose and duration of visit
 - ✓ Make payment of at least 50% of outstanding tax amount and make installment arrangement for the remaining balance
- Temporary release letter will be issued to taxpayers stating the period taxpayer is allowed to travel overseas

PAYMENT METHODS



REMINDER

To avoid any inconvenience, please settle your income tax, real property gains tax and your company tax before planning to go abroad

Please check the status of stoppage order through
www.imi.gov.my

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